

**AMENDMENTS TO THE SPECIFICATION**

Please amend the specification without prejudice, without admission, without surrender of subject matter, and without any intention of creating any estoppel as to equivalents, as follows.

On page 2, lines 16-24, please replace the paragraph with the amended paragraph below:

--- This invention provides for, *inter alia*, a process for the preparation of equilibration products of organosiloxanes by rearrangement of the siloxane bond, said process comprising reacting at least two organosiloxanes in the presence of a macrocrosslinked cation exchange resin containing sulfonic acid groups at a temperature of about 10°C to about 120°C, optionally in the presence of a solvent, and isolating the equilibrated organosiloxanes, wherein said macrocrosslinked cationic exchange resin has a P value  $P \geq 2.2 \times 10^{-3} \text{ m}^3/\text{kg}$  and A value  $\geq 35 \text{ m}^2/\text{g}$ , where P is the product of the specific surface area and the mean pore diameter of said macrocrosslinked resin and A is the specific surface area of said macrocrosslinked exchange resin.---